

Season's Pizza Restaurant, Petitioner  
Toheed Zaman, Beneficiary

**Exhibit A**

Form I-140 Receipt Notice

U.S. Department of Homeland Security  
United States Citizenship and Immigration Services

Notice of Action  
Page 1

<b>Applicant/Petitioner A#</b>		<b>Application/Petition</b> Immigrant Petition for Alien Worker (Form I-140)
<b>Receipt #</b> EAC0404750469		<b>Applicant/Petitioner</b> SWABI INC DBA SEASONS PIZZA
<b>Notice Date</b> August 31, 2004	<b>Page</b> 1	<b>Beneficiary</b> ZAMAN, TOHEED

SWABI INC DBA SEASONS PIZZA  
ATTN ROXANA VERONICA MURO ESQ  
FITZGERALD & COMPANY LLC  
59 TEMPLE PLACE SUITE 444  
BOSTON MA 02111



**IMPORTANT: THIS NOTICE CONTAINS YOUR UNIQUE NUMBER AND MUST BE RESUBMITTED IN THE ORIGINAL WITH THE REQUESTED INFORMATION. WHEN YOU HAVE COMPLIED WITH THE INSTRUCTIONS ON THIS FORM, RESUBMIT THIS NOTICE AND ALL REQUESTED DOCUMENTS AND/OR INFORMATION.**

1. YOUR RESPONSE MUST BE RECEIVED IN THIS OFFICE ON OR BEFORE **November 26, 2004**.
2. REGULATIONS REQUIRE THAT THE REQUESTED EVIDENCE BE SUBMITTED WITHIN 12 WEEKS.
3. ALL DOCUMENTATION REQUESTED SHOULD BE SUBMITTED TOGETHER.
4. SUBMISSIONS RECEIVED AFTER THE ABOVE DATE WILL NOT BE ACCEPTED.
5. YOU MAY NOT RECEIVE AN EXTENSION OF TIME IN ORDER TO SUBMIT THE REQUESTED DOCUMENTATION.

From the date this office receives your resubmission a minimum of 14 days will be required to process your form. If you have not heard from us within **60 days** then you may contact the USCIS National Customer Service Center (NCSC) at **1-800-375-5283**. If you are hearing impaired, please call the NCSC TDD at **1-800-767-1833**.

Submit additional evidence to establish that you had the ability to pay the proffered wage or salary of \$10.50 per hour as of May 30, 2003, the date of filing, and continuing to the present.

Submit the 2003 United States federal income tax return(s), with all schedules and attachments, for your business. If your business is organized as a corporation, submit the corporate tax return. If the business is organized as a sole proprietorship, submit the owner's individual tax return (Form 1040) as well as Schedule C relating to the business.

As an alternative you may submit annual reports for 2003 which are accompanied by audited or reviewed financial statements.

If the beneficiary was employed by you in 2003, submit copies of the beneficiary's Form W-2 Wage and Tax Statement(s) showing how much the beneficiary was paid by your business.

You will be notified separately about any other applications or petitions you filed. Please enclose this original notice with your response. You may wish to make a copy of it for your records. If you write to us about this case, or if you file another application based on this decision, please enclose a copy of this notice. Our address is:

UNITED STATES CITIZENSHIP AND IMMIGRATION SERVICES  
VERMONT SERVICE CENTER  
75 LOWER WELDEN STREET  
ST. ALBANS, VT 05479-0001

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Season's Pizza Restaurant, Petitioner  
Toheed Zaman, Beneficiary

**Exhibit B**

Copy of Petitioner's 2003 Income Tax Returns

<b>Form 1120S</b> Department of the Treasury Internal Revenue Service	<b>U.S. Income Tax Return for an S Corporation</b> Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.	OMB No. 1545-0130 <b>2003</b>
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For calendar year 2003, or tax year beginning , and ending

<b>A</b> Effective date of election as an S corporation 07/20/1998	Use IRS label. Otherwise, print or type.	<b>Name</b> SWABI, INC DBA SEASONS PIZZA <b>Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.)</b> 15 CRYSTAL AVENUE <b>City or town, state, and ZIP code</b> DERRY, NH 03038	<b>C</b> Employer identification number 02-0501577
<b>B</b> Business code number (see pages 31-33 of line instrs.) 722210			<b>D</b> Date incorporated 07/20/1998
			<b>E</b> Total assets (see page 12 of instr) \$ 83874.
<b>F</b> Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
<b>G</b> Enter number of shareholders in the corporation at end of the tax year			2

Caution: Include only trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	<b>1 a</b> Gross receipts or sales 243415. <b>b</b> Less returns and allowances <b>c</b> Bal <b>1c</b> 243415.	2
	<b>2</b> Cost of goods sold (Schedule A, line 8)	2
	<b>3</b> Gross profit. Subtract line 2 from line 1c	3
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)	4
	<b>5</b> Other income (loss) (attach schedule) STATEMENT 1	5
	<b>6</b> Total income (loss). Combine lines 3 through 5	6
Deductions (See instructions for limitations)	<b>7</b> Compensation of officers	7
	<b>8</b> Salaries and wages (less employment credits)	8
	<b>9</b> Repairs and maintenance	9
	<b>10</b> Bad debts	10
	<b>11</b> Rents	11
	<b>12</b> Taxes and licenses STATEMENT 2	12
	<b>13</b> Interest	13
	<b>14 a</b> Depreciation (Attach Form 4562) 14a 5070.	14a
	<b>b</b> Depreciation claimed on Schedule A and elsewhere on return 14b	14b
	<b>c</b> Subtract line 14b from line 14a 14c 5070.	14c
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)	15
	<b>16</b> Advertising	16
	<b>17</b> Pension, profit-sharing, etc., plans	17
	<b>18</b> Employee benefit programs	18
	<b>19</b> Other deductions (attach schedule) STATEMENT 3	19
	<b>20</b> Total deductions. Add the amounts shown in the far right column for lines 7 through 19	20
	<b>21</b> Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6	21
Tax and Payments	<b>22</b> Tax: <b>a</b> Excess net passive income tax (attach schedule) 22a	22a
	<b>b</b> Tax from Schedule D (Form 1120S) 22b	22b
	<b>c</b> Add lines 22a and 22b 22c	22c
	<b>23</b> Payments: <b>a</b> 2003 estimated tax payments and amount applied from 2002 return 23a	23a
	<b>b</b> Tax deposited with Form 7004 23b	23b
	<b>c</b> Credit for Federal tax paid on fuels (attach Form 4136) 23c	23c
	<b>d</b> Add lines 23a through 23c 23d	23d
	<b>24</b> Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>	24
	<b>25</b> Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.	25
	<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26
	<b>27</b> Enter amount of line 26 you want: Credited to 2004 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	27

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	May the IRS discuss this return with the preparer shown below (see instr.)? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer _____ Date _____ Title _____	

<b>Paid Preparer's Use Only</b>	Preparer's signature _____ Firm's name (or yours if self-employed), address, and ZIP code PANOS & PANOS, INC. 28 BIRCH STREET DERRY, NH 03038	Date 02/10/04	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 007-32-7465 EIN 02-0343936 Phone no.
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Form 1120S (2003)

SWABI, INC

3A SEASONS PIZZA

02-0501577 Page 2

**Schedule A Cost of Goods Sold** (see page 18 of the instructions)

1	Inventory at beginning of year	1	2350.
2	Purchases	2	87721.
3	Cost of labor	3	8736.
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	<b>Total.</b> Add lines 1 through 5	6	98807.
7	Inventory at end of year	7	2350.
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2	8	96457.

9a Check all methods used for valuing closing inventory: (i) ☒ Cost as described in Regulations section 1.471-3(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4(iii) ☐ Other (specify method used and attach explanation) ▶b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

9d

e If property produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☒ Nof Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No

If "Yes," attach explanation.

**Schedule B Other Information** (see page 19 of the instructions)

	Yes	No
1 Check method of accounting: (a) <input checked="" type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 See pages 31 through 33 of the instructions and enter the:		
(a) Business activity ▶ <b>ACCOMODATION &amp; FOOD SE</b> (b) Product or service ▶ <b>PIZZA &amp; SUBS</b>		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		X
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
5 Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281, information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year ▶ <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1	X	

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach

Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

**Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.**

(a) Pro rata share items		(b) Total amount	
1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	10303.
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a	Gross income from other rental activities	3a	
b	Expenses from other rental activities (attach schedule)	3b	
c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
a	Interest income	4a	
b	Dividends: (1) Qualified dividends ▶ (2) Total ordinary dividends ▶	4b(2)	
c	Royalty income	4c	
d	Net short-term capital gain (loss): (1) Post-May 5, 2003 ▶ (2) Entire year ▶	4d(2)	
e	Net long-term capital gain (loss): (1) Post-May 5, 2003 ▶ (2) Entire year ▶	4e(2)	
f	Other portfolio income (loss) (attach schedule)	4f	
5	Net section 1231 gain (loss) (att Form 4797): (a) Post-May 5, 2003 ▶ (b) Entire year ▶	5(b)	
6	Other income (loss) (attach schedule)	6	

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Form 1120S (2003)



Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

es L and M-1 if question 9 of Schedule B is answered "Yes."

**Schedule L** Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		6384.		8796.
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories		2350.		2350.
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (Att. Sch.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (Att. Sch.)				
10 a	Buildings and other depreciable assets	35000.		40500.	
b	Less accumulated depreciation	13185.	21815.	18255.	22245.
11 a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)	80465.		80411.	
b	Less accumulated amortization	26395.	54070.	31728.	48683.
14	Other assets (Att. Sch.)	SEE STATEMENT 4	1800.		1800.
15	Total assets		86419.		83874.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (Att. Sch.)				
19	Loans from shareholders				56233.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (Att. Sch.)				
22	Capital stock				5000.
23	Additional paid-in capital				
24	Retained earnings	STMT 5	12338.		22641.
25	Adjustments to shareholders' equity (Att. Sch.)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		12338.		83874.

**Schedule M-1** Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1	Net income (loss) per books	10303.	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15g, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15g, and 16b, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3	10303.	8	Income (loss) (Schedule K, line 23) Line 4 less line 7	10303.

**Schedule M-2** Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 29 of the instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	12338.	
2	Ordinary income from page 1, line 21	10303.	
3	Other additions		
4	Loss from page 1, line 21	( )	
5	Other reductions	( )	
6	Combine lines 1 through 5	22641.	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	22641.	

Form 1120S (2003)

SWABI, INC

LA SEASONS PIZZA

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**Schedule K** Shareholders' Shares of Income, Credits, Deductions, etc. (continued)

	(a) Pro rata share items	(b) Total amount
<b>Deductions</b>	7 Charitable contributions (attach schedule)	7
	8 Section 179 expense deduction (attach Form 4562)	8
	9 Deductions related to portfolio income (loss) (itemize)	9
	10 Other deductions (attach schedule)	10
<b>Investment Interest</b>	11a Interest expense on investment debts	11a
	b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f on page 2	11b(1)
	(2) Investment expenses included on line 9 above	11b(2)
<b>Credits</b>	12a Credit for alcohol used as a fuel (attach Form 6478)	12a
	b Low-income housing credit:	
	(1) From partnerships to which section 42(j)(5) applies	12b(1)
	(2) Other than on line 12b(1)	12b(2)
	c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d
	e Credits related to other rental activities	12e
13 Other credits	13	
<b>Adjustments and Tax Preference Items</b>	14a Depreciation adjustment on property placed in service after 1986	14a
	b Adjusted gain or loss	14b
	c Depletion (other than oil and gas)	14c
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)
	e Other adjustments and tax preference items (attach schedule)	14e
<b>Foreign Taxes</b>	15a Name of foreign country or U.S. possession	
	b Gross income from all sources	15b
	c Gross income sourced at shareholder level	15c
	d Foreign gross income sourced at corporate level:	
	(1) Passive	15d(1)
	(2) Listed categories (attach schedule)	15d(2)
	(3) General limitation	15d(3)
	e Deductions allocated and apportioned at shareholder level:	
	(1) Interest expense	15e(1)
	(2) Other	15e(2)
	f Deductions allocated and apportioned at corporate level to foreign source income:	
	(1) Passive	15f(1)
(2) Listed categories (attach schedule)	15f(2)	
(3) General limitation	15f(3)	
g Total foreign taxes (check one): <input checked="" type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	
h Reduction in taxes available for credit (attach schedule)	15h	
<b>Other</b>	16 Section 59(e)(2) expenditures: a Type	
	b Amount	16b
	17 Tax-exempt interest income	17
	18 Other tax-exempt income	18
	19 Nondeductible expenses	19
	20 Total property distributions (including cash) other than dividends reported on line 22 below	20
	21 Other items and amounts required to be reported separately to shareholders (attach schedule)	
	22 Total dividend distributions paid from accumulated earnings and profits	22
23 <b>Income (loss).</b> (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b	23	

10303.

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Form 1120S (2003)

Form

**4562**Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization**  
(Including Information on Listed Property) OTHER

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

**2003**Attachment  
Sequence No. 67

Name(s) shown on return

SWABI, INC  
DBA SEASONS PIZZA

Business or activity to which this form relates

OTHER DEPRECIATION

Identifying number

02-0501577

**Part I Election To Expense Certain Tangible Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses	1	100000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	400000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	2750.
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	2182.
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2750.	5 YRS.	MQ	200DB	138.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	5070.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	



Form 4562 (2003) **SWABI, INC DB: EASONS PIZZA** 02-0501577 Page 2**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information** (Caution: See instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use **25****26** Property used more than 50% in a qualified business use:**27** Property used 50% or less in a qualified business use:**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2003 tax year:					
<b>43</b> Amortization of costs that began before your 2003 tax year				<b>43</b>	5387.
<b>44</b> Total. Add amounts in column (f). See instructions for where to report				<b>44</b>	5387.

2003 DEPRECIATION AND AMORTIZATION REPORT  
OTHER DEPRECIATION

## OTHER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	EQUIPMENT	080198	150DB	15.00	17	35000.			35000.	13185.		2182.
2	LEASEHOLD IMPORVEMENTS	080198		180M	43	35000.			35000.	12734.		2333.
3	GOODWILL	080198		180M	43	45000.			45000.	13250.		3000.
4	ORGANIZATION COSTS	080198		60M	43	465.			465.	411.		54.
5	EQUIPMENT (TABLES & CHAIRS)	111603	200DB	5.00	19B	5500.		2750.	2750.			2888.
	* TOTAL OTHER DEPRECIATION & AMORT					120965.		2750.	118215.	39580.	0.	10457.

328102  
05-01-03

(D) - Asset disposed

6.1

\* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

FORM 1120S	OTHER INCOME	STATEMENT	1
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DESCRIPTION	AMOUNT
AMUSEMENT MACHINE INCOME	1500.
TOTAL TO FORM 1120S, PAGE 1, LINE 5	1500.

FORM 1120S	TAXES AND LICENSES	STATEMENT	2
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DESCRIPTION	AMOUNT
MEALS TAXES	17352.
PAYROLL TAXES	5469.
BET TAX	651.
TOTAL TO FORM 1120S, PAGE 1, LINE 12	23472.

FORM 1120S	OTHER DEDUCTIONS	STATEMENT	3
------------	------------------	-----------	---

DESCRIPTION	AMOUNT
BANK CHARGES	11.
CREDIT CARD DISCOUNTS	1375.
DUES, FEES, & SUBSC	150.
INSURANCE	3114.
LAUNDRY	881.
LEASED EQUIPMENT	365.
LEGAL & ACCOUNTING	1200.
OFFICE SUPPLIES	135.
RUBBISH REMOVAL	2556.
SUPPLIES	85.
TELEPHONE	1283.
UTILITIES	10943.
AUTO EXPENSE	
AMORTIZATION EXPENSE	5387.
TOTAL TO FORM 1120S, PAGE 1, LINE 19	27485.

SCHEDULE L	OTHER ASSETS	STATEMENT	4
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
SECURITY DEPOSIT	1800.	1800.	
TOTAL TO SCHEDULE L, LINE 14	1800.	1800.	

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT	5
DESCRIPTION	AMOUNT		
BALANCE AT BEGINNING OF YEAR - SCHEDULE L, LINE 24, COLUMN (B)	12338.		
NET INCOME PER BOOKS - SCHEDULE M-1, LINE 1	10303.		
DISTRIBUTIONS	0.		
OTHER INCREASES (DECREASES)			
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)	22641.		



## ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

[illegible]



**SCHEDULE K-1**  
**(Form 1120S)**Department of the Treasury  
Internal Revenue Service**Shareholder's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

For calendar year 2003 or tax year

OMB No. 1545-0130

**2003**

beginning

and ending

Shareholder's identifying number ▶ 021-70-3394

Corporation's identifying number ▶ 02-0501577

Shareholder's name, address, and ZIP code

Corporation's name, address, and ZIP code

VAZEER. PIRZADA  
38 CLARENDON STREET  
WATERTOWN MA 02172SWABI, INC  
DBA SEASONS PIZZA  
15 CRYSTAL AVENUE  
DERRY, NH 03038

A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ 50.000000%

B Internal Revenue Service Center where corporation filed its return ▶ CINCINNATI, OH

C Tax shelter registration number (see instructions for Schedule K-1) ▶

D Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:		
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 5152.	See page 4 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).  Form 1040, line 8a Form 1040, line 9b Form 1040, line 9a Sch. E, Part I, line 4 Sch. D, line 5, col. (g) Sch. D, line 5, col. (f) Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) (Enter on applicable line of your return.)  See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)		
	2 Net income (loss) from rental real estate activities	2			
	3 Net income (loss) from other rental activities	3			
	4 Portfolio income (loss):				
	a Interest income	4a			
	b (1) Qualified dividends	4b(1)			
	(2) Total ordinary dividends	4b(2)			
	c Royalty income	4c			
	d (1) Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)			
	(2) Net-short capital gain (loss) (entire year)	4d(2)			
Deductions	e (1) Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)	See page 5 of the Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)		
	(2) Net long-term capital gain (loss) (entire year)	4e(2)			
	f Other portfolio income (loss) (attach schedule)	4f			
	5a Net section 1231 gain (loss) (post-May 5, 2003)	5a			
	b Net section 1231 gain (loss) (entire year)	5b			
	6 Other income (loss) (attach schedule)	6			
	7 Charitable contributions (attach schedule)	7			
	8 Section 179 expense deduction	8			
	9 Deductions related to portfolio income (loss) (attach schedule)	9			
	10 Other deductions (attach schedule)	10			
Investment Interest	11a Interest expense on investment debts	11a	Form 4952, line 1  See Shareholder's Instructions for Schedule K-1 (Form 1120S).		
	b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f above	11b(1)			
	(2) Investment expenses included on line 9 above	11b(2)			
	Credits	12a Credit for alcohol used as fuel		12a	Form 6478, line 10  Form 8586, line 5
		b Low-income housing credit:			
		(1) From section 42(j)(5) partnerships		12b(1)	
		(2) Other than on line 12b(1)		12b(2)	
		c Qualified rehabilitation expenditures related to rental real estate activities		12c	
	Credits	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities		12d	See pages 6 and 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
		e Credits related to other rental activities		12e	
13 Other credits		13			

JWA For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2003

Schedule K-1 (Form 1120S) 2003 **SWABI, DBA SEASONS PIZZA** 02-0501577 Page 2

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Adjustments and Tax Preference Items	14 a Depreciation adjustment on property placed in service after 1986	14a	See page 6 of the Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
	e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15 a Name of foreign country or U.S. possession		Form 1116, Part I
	b Gross income from all sources	15b	
	c Gross income sourced at shareholder level	15c	
	d Foreign gross income sourced at corporate level:		
	(1) Passive	15d(1)	
	(2) Listed categories (attach schedule)	15d(2)	
	(3) General limitation	15d(3)	
	e Deductions allocated and apportioned at shareholder level:		
	(1) Interest expense	15e(1)	
	(2) Other	15e(2)	
	f Deductions allocated and apportioned at corporate level to foreign source income:		
(1) Passive	15f(1)		
(2) Listed categories (attach schedule)	15f(2)		
(3) General limitation	15f(3)		
	g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	See Instructions for Form 1116
	h Reduction in taxes available for credit (attach schedule)	15h	
Other	16 Section 59(e)(2) expenditures: a Type		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b Amount	16b	
	17 Tax-exempt interest income	17	Form 1040, line 8b
	18 Other tax-exempt income	18	
	19 Nondeductible expenses	19	See page 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20	
	21 Amount of loan repayments for "Loans From Shareholders"	21	
	22 Recapture of low-income housing credit:		Form 8611, line 8
a From section 42(j)(5) partnerships	22a		
b Other than on line 22a	22b		
Supplemental Information	23 Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed);		

**SCHEDULE K-1**  
**(Form 1120S)**Department of the Treasury  
Internal Revenue Service**Shareholder's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

For calendar year 2003 or tax year

OMB No. 1545-0130

**2003**

beginning

and ending

Shareholder's identifying number ▶ **479-17-3952**Corporation's identifying number ▶ **02-0501577**

Shareholder's name, address, and ZIP code

Corporation's name, address, and ZIP code

**HATEM. KOFAHI**  
**18 FAIRWAY 28**  
**DERRY NH 03038****SWABI, INC**  
**DBA SEASONS PIZZA**  
**15 CRYSTAL AVENUE**  
**DERRY, NH 03038****A** Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ **50.000000%****B** Internal Revenue Service Center where corporation filed its return ▶ **CINCINNATI, OH****C** Tax shelter registration number (see instructions for Schedule K-1) ▶**D** Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	<b>1</b> Ordinary income (loss) from trade or business activities	<b>1</b> <b>5151.</b>	See page 4 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>2</b> Net income (loss) from rental real estate activities	<b>2</b>	
	<b>3</b> Net income (loss) from other rental activities	<b>3</b>	
	<b>4</b> Portfolio income (loss):		Form 1040, line 8a Form 1040, line 9b Form 1040, line 9a Sch. E, Part I, line 4 Sch. D, line 5, col. (g) Sch. D, line 5, col. (f) Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) (Enter on applicable line of your return.) See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)
	<b>a</b> Interest income	<b>4a</b>	
	<b>b</b> (1) Qualified dividends	<b>4b(1)</b>	
	(2) Total ordinary dividends	<b>4b(2)</b>	
	<b>c</b> Royalty income	<b>4c</b>	
	<b>d</b> (1) Net short-term capital gain (loss) (post-May 5, 2003)	<b>4d(1)</b>	
	(2) Net-short capital gain (loss) (entire year)	<b>4d(2)</b>	
<b>e</b> (1) Net long-term capital gain (loss) (post-May 5, 2003)	<b>4e(1)</b>		
(2) Net long-term capital gain (loss) (entire year)	<b>4e(2)</b>		
<b>f</b> Other portfolio income (loss) (attach schedule)	<b>4f</b>		
<b>5 a</b> Net section 1231 gain (loss) (post-May 5, 2003)	<b>5a</b>	See Shareholder's Instructions for Schedule K-1 (Form 1120S).	
<b>b</b> Net section 1231 gain (loss) (entire year)	<b>5b</b>		
<b>6</b> Other income (loss) (attach schedule)	<b>6</b>	(Enter on applicable line of your return.)	
Deductions	<b>7</b> Charitable contributions (attach schedule)	<b>7</b>	Sch. A, line 15 or 16
	<b>8</b> Section 179 expense deduction	<b>8</b>	See page 5 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>9</b> Deductions related to portfolio income (loss) (attach schedule)	<b>9</b>	
	<b>10</b> Other deductions (attach schedule)	<b>10</b>	
Investment Interest	<b>11 a</b> Interest expense on investment debts	<b>11a</b>	Form 4952, line 1
	<b>b</b> (1) Investment income included on lines 4a, 4b(2), 4c, and 4f above	<b>11b(1)</b>	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	(2) Investment expenses included on line 9 above	<b>11b(2)</b>	
Credits	<b>12 a</b> Credit for alcohol used as fuel	<b>12a</b>	Form 6478, line 10
	<b>b</b> Low-income housing credit:		Form 8586, line 5
	(1) From section 42(j)(5) partnerships	<b>12b(1)</b>	
	(2) Other than on line 12b(1)	<b>12b(2)</b>	
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activities	<b>12c</b>	See pages 6 and 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>d</b> Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	<b>12d</b>	
	<b>e</b> Credits related to other rental activities	<b>12e</b>	
<b>13</b> Other credits	<b>13</b>		

JWA For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2003

Schedule K-1 (Form 1120S) 2003 **SWABI, DBA SEASONS PIZZA**

02-0501577 Page 2

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Adjustments and Tax Preference Items	<b>14 a</b> Depreciation adjustment on property placed in service after 1986	<b>14a</b>	See page 6 of the Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251
	<b>b</b> Adjusted gain or loss	<b>14b</b>	
	<b>c</b> Depletion (other than oil and gas)	<b>14c</b>	
	<b>d (1)</b> Gross income from oil, gas, or geothermal properties	<b>14d(1)</b>	
	<b>(2)</b> Deductions allocable to oil, gas, or geothermal properties	<b>14d(2)</b>	
	<b>e</b> Other adjustments and tax preference items (attach schedule)	<b>14e</b>	
Foreign Taxes	<b>15 a</b> Name of foreign country or U.S. possession		Form 1116, Part I
	<b>b</b> Gross income from all sources	<b>15b</b>	
	<b>c</b> Gross income sourced at shareholder level	<b>15c</b>	
	<b>d</b> Foreign gross income sourced at corporate level:		
	<b>(1)</b> Passive	<b>15d(1)</b>	
	<b>(2)</b> Listed categories (attach schedule)	<b>15d(2)</b>	
	<b>(3)</b> General limitation	<b>15d(3)</b>	
	<b>e</b> Deductions allocated and apportioned at shareholder level:		
	<b>(1)</b> Interest expense	<b>15e(1)</b>	
	<b>(2)</b> Other	<b>15e(2)</b>	
	<b>f</b> Deductions allocated and apportioned at corporate level to foreign source income:		
	<b>(1)</b> Passive	<b>15f(1)</b>	
<b>(2)</b> Listed categories (attach schedule)	<b>15f(2)</b>		
<b>(3)</b> General limitation	<b>15f(3)</b>		
	<b>g</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	<b>15g</b>	Form 1116, Part II
	<b>h</b> Reduction in taxes available for credit (attach schedule)	<b>15h</b>	See Instructions for Form 1116
Other	<b>16</b> Section 59(e)(2) expenditures: <b>a</b> Type		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>b</b> Amount	<b>16b</b>	
	<b>17</b> Tax-exempt interest income	<b>17</b>	Form 1040, line 8b
	<b>18</b> Other tax-exempt income	<b>18</b>	See page 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>19</b> Nondeductible expenses	<b>19</b>	
	<b>20</b> Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	<b>20</b>	
	<b>21</b> Amount of loan repayments for "Loans From Shareholders"	<b>21</b>	Form 8611, line 8
<b>22</b> Recapture of low-income housing credit:			
<b>a</b> From section 42(j)(5) partnerships	<b>22a</b>		
	<b>b</b> Other than on line 22a	<b>22b</b>	
Supplemental Information	<b>23</b> Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed):		

FORM

NE HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**BT-SUMMARY****BUSINESS TAX SUMMARY**For the CALENDAR year **2003** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**SEQUENCE #1**

<b>STEP 1</b> Please Print or Type	PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME <b>SWABI, INC</b>		FEDERAL EMPLOYER IDENTIFICATION NUMBER <b>02-0501577</b>
	NUMBER & STREET ADDRESS <b>15 CRYSTAL AVENUE</b>		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (continued)		PRINCIPAL BUSINESS ACTIVITY CODE (Federal) <b>722210</b>
	CITY/TOWN, STATE & ZIP CODE <b>DERRY, NH 03038</b>		

<b>STEP 2</b> Return Type and Federal Inform- ation	ARE YOU REQUIRED TO FILE A BET RETURN: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> If you checked yes, please make sure the complete return is attached to the BT-Summary.			
	ARE YOU REQUIRED TO FILE A BPT RETURN: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>			
	<input checked="" type="checkbox"/> ② CORPORATION OR <input type="checkbox"/> ② COMBINED GROUP	<input type="checkbox"/> ③ PARTNERSHIP OR <input type="checkbox"/> ⑤ NON-PROFIT	<input type="checkbox"/> ① PROPRIETORSHIP OR <input type="checkbox"/> ④ FIDUCIARY	<input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN
<input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS _____ Do not use this form to report an IRS adjustment. See Step 2 instructions.				

<b>STEP 3</b>	<b>PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY</b>			
<b>STEP 4</b> Figure Your Balance Due or Over- payment	1(a) Business Enterprise Tax Net of Statutory Credit	1(a)	<b>469</b>	
	(b) Business Profits Tax Net of Statutory Credits	1(b)	<b>629</b>	<b>1098</b>
	2 PAYMENTS:			
	(a) Tax paid with application for extension	2(a)		
	(b) Total of this year's estimated tax payments	2(b)		
	(c) Credit carryover from prior year	2(c)		
	(d) Paid with original return (Amended returns only)	2(d)		
	3 TAX DUE: (Line 1 minus Line 2)			<b>1098</b>
	4 ADDITIONS TO TAX:			
	(a) Interest (See instructions)	4(a)		
	(b) Failure to Pay (See instructions)	4(b)		
	(c) Failure to File (See instructions)	4(c)		
	(d) Underpayment of Estimated Tax (See instructions)	4(d)	<b>48</b>	<b>48</b>
	5(a) Subtotal of Amount Due (Line 3 plus Line 4)	5(a)	<b>1146</b>	
5(b) Return Payment Made Electronically	5(b)			
5 BALANCE DUE: Line 5(a) minus 5(b). Make your payment on line at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> or make check payable to: STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape, your payment with this return.			<b>1146</b>	
6 OVERPAYMENT: [Line 1 plus Line 4 minus Lines 2 and 5(b)]	6			
7 Apply overpayment amount of Line 6 to: (a) Credit - Next Year's tax liability	7(a)			
(b) Refund - Allow 12 weeks for processing	7(b)			
<b>THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.</b>				

**STEP 5**  
**Signature(s)** Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

**02/10/2004**

FOR DRA USE ONLY

SIGNATURE (IN INK) DATE

TITLE

SPOUSE'S SIGNATURE (IN INK) (PROPRIETORSHIP ONLY) DATE

MAIL NH DEPT OF REVENUE ADMINISTRATION  
TO: DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER DATE

**02-0343936**

PREPARER'S TAX IDENTIFICATION NUMBER

**28 BIRCH STREET**

PREPARER'S ADDRESS

**DERRY, NH 03038**

CITY/TOWN, STATE &amp; ZIP CODE

BT-SUMMARY  
Rev. 10/03



FORM

BET

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS,  
PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATIONS****SEQUENCE # 2**YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$150,000 OR  
THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000.**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1</b> <b>Name and FEIN</b>	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the Corporate, Partnership, Fiduciary or Non-Profit name and federal employer identification number in the spaces provided.	
<b>BET-80 Apportionment</b>	Business Enterprise Tax Base Apportionment: Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET. Use Form BET-80 if your business activity is both inside and outside NH.	
<b>STEP 2</b> <b>Compute the Enterprise Value Tax Base</b>	If business activity was both inside and outside NH: Line 1 Enter the total amount from the BET-80, Line 17. Line 2 Enter the total amount from the BET-80, Line 24. Line 3 Enter the total amount from the BET-80, Line 29. Line 4 Enter the sum of Lines 1, 2 and 3.	If business activity was 100% inside NH: Line 1 Enter the total dividends paid. Line 2 Enter the total compensation on wages paid or accrued. Line 3 Enter the total interest paid or accrued. Line 4 Enter the sum of Lines 1, 2 and 3. See BET instructions and quick checklist.
<b>STEP 3</b> <b>Figure Your Tax</b>	Line 5 Multiply Line 4 by .0075. Line 6 <b>STATUTORY CREDITS</b> (a) Enter the amount of any CDFA (Investment Tax Credit) claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s) the combined total shall not exceed \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999. (b) Enter the Community Reinvestment and Opportunity (CROP) Credit as authorized by your agreement with the Department of Resources and Economic Development (DRED) under RSA 162-N. Line 7 Enter the total amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. Enter the amount from Line 7 on Line 1(a) of the BT-Summary.	

For the CALENDAR year **2003** or other taxable period beginning \_\_\_\_\_ Mo Day Year and ending \_\_\_\_\_ Mo Day Year

<b>STEP 1</b> <b>Please Print or Type Name</b>	CORPORATE, PARTNERSHIP, FIDUCIARY, OR NON-PROFIT NAME <b>SWABI, INC</b> <b>DBA SEASONS PIZZA</b>	FEDERAL EMPLOYER IDENTIFICATION NUMBER <b>02-0501577</b> DEPARTMENT IDENTIFICATION NUMBER
---	--	---

If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for Lines 1, 2 and 3. If you need Form BET-80 and it is not included in your booklet, it may be obtained from our web site at [www.state.nh.us/revenue](http://www.state.nh.us/revenue) or by calling (603) 271-2192.

<b>STEP 2</b> <b>Compute the Taxable Enterprise Value Tax Base</b>	1 Dividends Paid	1	0	
	2 Compensation and Wages Paid or Accrued	2	62086	
	3 Interest Paid or Accrued	3	438	
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)			4 62524
<b>STEP 3</b> <b>Figure Your Tax</b>	5 NH Business Enterprise Tax (Line 4 multiplied by .0075)			5 469
	6 STATUTORY CREDITS (a) RSA 162-L:10. CDFA-Investment Tax Credit	6(a)		
	(b) RSA 162-N, CROP Credit	6(b)		6
	7 Business Enterprise Tax Net of Statutory Credits (Line 5 minus Line 6.) (IF NEGATIVE, ENTER ZERO) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.			7 469

FORM

NH-1120

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
CORPORATION BUSINESS PROFITS TAX RETURN

SEQUENCE # 4

For the CALENDAR year **2003** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

Due Date for CALENDAR year filers is on or before March 15, 2004 or the 15th day of the 3rd month after the close of the taxable period.

**YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.**

<b>STEP 1</b> Please Print or Type	Name of Corporation <b>SWABI, INC</b> <b>DBA SEASONS PIZZA</b>		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER  <b>02-0501577</b>																																						
<b>STEP 2</b> Questions	<p><b>A</b> Is the corporation filing its tax return on an IRS approved 52/53 week tax year? Yes _____ No <input checked="" type="checkbox"/> <b>X</b></p> <p><b>B</b> Does the corporation file with the IRS as part of a federal consolidated return? Yes _____ No <input checked="" type="checkbox"/> <b>X</b></p> <p><b>C</b> Is this corporation affiliated with any other business organization that files business tax returns with this department? Please identify by name and FEIN: _____ Yes _____ No <input checked="" type="checkbox"/> <b>X</b></p> <p><b>D</b> Does the corporation file as part of a unitary group in any other jurisdiction? Yes _____ No <input checked="" type="checkbox"/> <b>X</b></p> <p><b>E</b> Is this a "combined" business profits tax return? Yes _____ No <input checked="" type="checkbox"/> <b>X</b></p> <p>If the answer to "E" is yes, do not complete this return. You must file a NH-1120-WE return. You may download the Business tax forms for Combined Groups from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> or call (603) 271-2192 to request the business tax booklet for Combined Groups.</p>																																								
<b>STEP 3</b> Figure Your Taxes	<p><b>1 Gross Business Profits</b> Bonus Depreciation</p> <p>(a) Taxable income (loss) before net operating loss deduction and special deductions (Attach copy of federal return) 1(a) <table border="1"><tr><td>12916</td><td></td></tr></table> <input checked="" type="checkbox"/> <b>X</b></p> <p>(b) Separate entity or passive loss limitation adjustments 1(b) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(c) NH Gross Business Profits (Combine Line 1(a) and Line 1(b)) 1(c) <table border="1"><tr><td>12916</td><td></td></tr></table></p> <p>(If negative, show in parenthesis. See worksheet for Net Operating Loss, NOL, provisions)</p> <p><b>2 Additions and Deductions</b></p> <p>(a) Add back income taxes or franchise taxes measured by income (Attach schedule of taxes by state) 2(a) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(b) NH Net Operating Loss Deduction (Attach Form DP-132) 2(b) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(c) Interest on direct US Obligations 2(c) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(d) Wage adjustment required by IRC Section 280C 2(d) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(e) Deductible dividends 2(e) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(f) Income exempt under federal constitutional law, net of related expenses 2(f) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(g) Distribution from joint venture or partnership subject to NH taxation (Attach schedule: Name, FEIN, and amount distributed) 2(g) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(h) Foreign dividend gross-up (I.R.C. Section 78) 2(h) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(i) Research contribution (See RSA 77-A:4 XII. Attach computation) 2(i) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(j) Contributions made to a Qualified Investment Capital Company (Attach a schedule detailing name, FEIN and amount) 2(j) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(k) Add back return of capital from Qualified Investment Capital Company (Attach a schedule detailing name, FEIN and amount) 2(k) <table border="1"><tr><td></td><td></td></tr></table></p> <p>(l) Combine Lines 2(a) through 2(k). If negative, show in parenthesis 2(l) <table border="1"><tr><td></td><td></td></tr></table></p> <p><b>3 Adjusted Gross Business Profits</b> (Line 1(c) adjusted by Line 2(l). If negative, show in parenthesis) 3 <table border="1"><tr><td>12916</td><td></td></tr></table></p> <p><b>4 New Hampshire Apportionment</b> (Attach Form DP-80) 4 <table border="1"><tr><td>1.000000</td><td></td></tr></table></p> <p><b>5 New Hampshire Taxable Business Profits</b> (Line 3 x Line 4. If negative, enter zero.) 5 <table border="1"><tr><td>12916</td><td></td></tr></table></p> <p><b>6 New Hampshire Business Profits Tax</b> (Line 5 x 8.5%) 6 <table border="1"><tr><td>1098</td><td></td></tr></table></p>			12916				12916																										12916		1.000000		12916		1098	
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<b>STEP 4</b> Figure Your Credits	<p><b>7 Credits allowed under RSA 77-A:5</b> (Attach Form DP-160) 7 <table border="1"><tr><td></td><td></td></tr></table></p> <p><b>8 Subtotal</b> (Line 6 minus Line 7) 8 <table border="1"><tr><td>1098</td><td></td></tr></table></p> <p><b>9 Business Enterprise Tax Credit</b> 9 <table border="1"><tr><td>469</td><td></td></tr></table></p> <p><b>10 Business Enterprise Tax Credit to be applied against Business Profits Tax</b> (Enter the lesser of Line 8 or Line 9) 10 <table border="1"><tr><td>469</td><td></td></tr></table></p> <p><b>11 NH Business Profits Tax Net of Statutory Credits</b> (Line 8 less Line 10. IF NEGATIVE, ENTER ZERO.) 11 <table border="1"><tr><td>629</td><td></td></tr></table></p> <p>Enter the amount from Line 11 on Line 1(b) of the BT-Summary.</p>					1098		469		469		629																													
1098																																									
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FORM  
DP-2210/2220NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**EXCEPTIONS AND PENALTY**  
**FOR THE UNDERPAYMENT OF ESTIMATED TAX**

CHECK ONE

- ☒ BUSINESS TAX RETURNS  
☐ INTEREST & DIVIDENDS TAX RETURN  
☐ OTHER

SEQUENCE #6

For the CALENDAR year 2003 or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

NAME <b>SWABI, INC</b> <b>DBA SEASONS PIZZA</b>	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER <b>02-0501577</b>
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**PART I - FIGURE YOUR UNDERPAYMENT**

1 Current year tax \$ **1098.**  
 2 90% of Line 1 (Line 1 x .90) \$ **988.**

	A	B	C	D
3(a) Enter in columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and 12th months of your tax period or specify statutory due dates. (I&D filers see instructions)	<b>04/15/2003</b>	<b>06/16/2003</b>	<b>09/15/2003</b>	<b>12/15/2003</b>
3(b) Applicable percentages	25%	25%	25%	25%
3(c) Enter Line 2 multiplied by Line 3(b) for columns A through D	<b>247.</b>	<b>247.</b>	<b>247.</b>	<b>247.</b>
4 Amount paid timely or credited for each period				
5 Overpayment of previous installment				
6 Total (add Line 4 plus Line 5)				
7 Overpayment [Line 6 minus Line 3(c)]. Enter in Line 5 next column				
8 Underpayment (Line 3(c) minus Line 6)	<b>247.</b>	<b>247.</b>	<b>247.</b>	<b>247.</b>

**PART II - EXCEPTIONS TO PENALTY - SEE INSTRUCTIONS**

	A	B	C	D
9 Cumulative amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your tax period from Line 4. (I&D calendar year filers see instructions)				
10 Applicable percentages	25%	50%	75%	100%
11 Exception, pursuant to RSA 21-J:32,IV(a), prior period's tax (prior year must be 12 full months)	<b>157.</b>	<b>313.</b>	<b>470.</b>	<b>626.</b>
12 Applicable percentages	25%	50%	75%	100%
13 Exception, pursuant to RSA 21-J:32,IV(b), prior period's tax base and facts using current year's tax rate	<b>156.</b>	<b>313.</b>	<b>469.</b>	<b>626.</b>
14 Applicable percentages	22.5%	45%	67.5%	90%
15 Exception, pursuant to RSA 21-J:32,IV(c), tax on annualized income (Attach Schedule)				

**PART III - COMPUTE THE PENALTY**

	A	B	C	D
16 Amount of underpayment from Part I, Line 8				
17 Enter the date of payment or statutory due date of tax, whichever is earlier				
18 Enter the number of days from installment date [Line 3(a)] to date shown on Line 17				
19 Interest due after 12/31/03 $\frac{\text{Number of days} \times 7\%}{366} \times \text{Underpayment amount (Line 16)}$				
20 Interest due through 12/31/03 $\frac{\text{Number of days} \times 8\%}{365} \times \text{Underpayment amount (Line 16)}$				
Note: For interest rate in other years see instructions				
21 Penalty for Underpayment of Estimated Tax (Line 19 plus Line 20)				
22 Total Penalty for Underpayment of Estimated Tax (Total of columns A through D, Line 21)	<b>SEE STATEMENT 1</b>			
				<b>48.</b>

DP-2210/2220  
Rev. 10/03

FORM  
DP - 120  
Schedule S

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**BUSINESS PROFITS TAX - SMALL BUSINESS CORPORATIONS**  
**COMPUTATION OF "S" CORPORATION GROSS BUSINESS PROFITS** **SEQUENCE # 9**

<b>INTENT</b>	It is the primary intent of the Department to equate the federally distinguished subchapter "S" corporations with regular corporations. No part of this form shall be construed as to allow a greater deduction from income or inclusion to income than would be allowable for regular C corporations. (Rev 302.01).
<b>NEED HELP</b>	Please see Rev 302.01 or contact the Audit Division at (603) 271-3400. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
<b>WHO MUST FILE</b>	Corporations which qualify for and file as Subchapter "S" corporations for federal income tax purposes pursuant to the Internal Revenue Code, as amended, are treated the same as corporations which file as regular "C" corporations for federal income tax purposes. All business organizations organized as Subchapter "S" corporations for federal income tax purposes must file NH Form DP-120.
<b>WHEN TO FILE</b>	Form DP-120 must be filed with Form NH-1120.
<b>REFERENCES TO FEDERAL FORMS</b>	All references to federal tax forms and form lines are based on draft forms available at the time the state forms were printed. If the federal line number and description do not match, follow the line description or contact the Department at (603) 271-3400.

For the CALENDAR year **2003** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day year

NAME <b>SWABI, INC</b> <b>DBA SEASONS PIZZA</b>	FEDERAL EMPLOYER IDENTIFICATION NUMBER <b>02-0501577</b>
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WERE ANY DISTRIBUTIONS MADE TO NEW HAMPSHIRE SHAREHOLDERS? Yes \_\_\_\_\_ No **X**

If yes, then you are required to file form DP-9 under separate cover by May 1, 2004 to report actual distributions to New Hampshire shareholders.

**1** Income and Deductions from Federal Form 1120S. SHOW ALL LOSSES IN PARENTHESIS, e.g. (\$50)

(a) Ordinary income (loss) from trade or business activities

(Federal Form 1120S, Page 1, Line 21) ..... 1(a) **10303**

(b) Net income (loss) from rental real estate activities

(Federal Form 1120S, Schedule K, Line 2) ..... 1(b)

(c) Net income (loss) from other rental activities

(Federal Form 1120S, Schedule K, Line 3) ..... 1(c)

(d) Portfolio income (loss) such as but not limited to interest, dividend or royalty income

(Federal Form 1120S, Schedule K, Lines 4a, b, c & f) ..... 1(d)

(e) Capital gain on the sale of assets

(Federal Form 1120S, Schedule K, Lines 4d & 4e(1)) ..... 1(e)

(f) Net gain (loss) under section 1231

(Federal Form 1120S, Schedule K, Line 5) ..... 1(f)

(g) Other income (loss) from "S" corporation activities

(Federal Form 1120S, Schedule K, Line 6) ..... 1(g)

(h) Other "S" Corporation expenses (Federal Form 1120S, Schedule K, Lines 7, 8, 9 & 10)

(Refer to Rev 302.01 for limitations) ..... 1(h)

(i) Total "S" corporation income and deductions

(Combine Lines 1(a) through 1(h)) ..... 1(i) **10303**

**2** Other deductions not included in "S" Corporation return allowable to "C" Corporations under the Internal Revenue Code. (Attach supporting schedule) ..... 2

**3** "S" Corporation Gross Business Profits (Loss.)

(Combine Line 1(i) and Line 2.) Enter here and on Form NH-1120, page 1, Line 1(a) ..... 3 **10303**

FORM DP-2210/2220 COMPUTATION OF UNDERPAYMENT PENALTY STATEMENT 1

Q T R	EVENT AMOUNT	TYPE	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	DAYS	INTEREST RATE	AMOUNT OF PENALTY
A	247.	Q	247.	04/15/2003 12/31/2003	260	8.0000	14.
		R	247.	12/31/2003 03/15/2004	75	7.0000	4.
B	247.	Q	247.	06/16/2003 12/31/2003	198	8.0000	11.
		R	247.	12/31/2003 03/15/2004	75	7.0000	4.
C	247.	Q	247.	09/15/2003 12/31/2003	107	8.0000	6.
		R	247.	12/31/2003 03/15/2004	75	7.0000	4.
D	247.	Q	247.	12/15/2003 12/31/2003	16	8.0000	1.
		R	247.	12/31/2003 03/15/2004	75	7.0000	4.
TOTAL TO FORM DP-2210/2220 LINE 22							48.

EVENT TYPE: Q = QUARTERLY AMOUNT DUE  
 P = PAYMENT  
 R = INTEREST RATE CHANGE  
 L = LEAP YEAR CHANGE  
 O = OVERPAYMENT FROM PRIOR YEAR/QUARTER



FORM  
CORP  
Schedule RNH AMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
CORPORATE BUSINESS PROFITS TAX RECONCILIATION OF  
NH GROSS BUSINESS PROFITS SCHEDULE R

SEQUENCE # 13

For the CALENDAR year 2003 or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name <b>SWABI, INC</b> <b>DBA SEASONS PIZZA</b>	FEIN <b>02-0501577</b>
---	---------------------------

This Schedule R shall be used to reconcile the Taxable Income before Net Operating Loss and Special Deductions line of the federal corporate income tax return filed with the Internal Revenue Service to the federal income calculated using the Internal Revenue Code (IRC) in effect on December 31, 2000. The revised calculation of federal income shall be used for the NH's Gross Business Profits Taxable Income on Line 1(a) of the NH-1120.

1	Federal Income (Loss) from business activities from return filed with IRS	1	<b>10303.</b>
2	Additions required to federal income:		
(a)	IRC Section 179 expense taken on federal return for assets placed in service during the current taxable period	2(a)	<b>0.</b>
(b)	Bonus depreciation on assets acquired after September 10, 2001 (Federal Form 4562)	2(b)	<b>2750.</b>
(c)	Current period depreciation reported on federal return for assets for which additional IRC Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable period	2(c)	<b>138.</b>
(d)	Other amounts reported on federal return that need to be adjusted due to revisions to the IRC in effect on December 31, 2000	2(d)	
(e)	Total additions (Sum of Line 2(a) through Line 2(d))	2(e)	<b>2888.</b>
3	Deductions required from federal income: (The deductions allowed in this section are the deductions that would be allowed on assets placed in service in 2001 through 2003 using the IRC in effect on on 12/31/2000.)		
(a)	IRC Section 179 expense allowed on assets placed in service during current taxable period	3(a)	<b>0.</b>
(b)	Current taxable period depreciation allowable for assets for which the bonus depreciation deductions reported for any taxable period and/or additional Section 179 deductions for any taxable period reported on the federal return	3(b)	<b>275.</b>
(c)	Other deductions required due to revisions to the IRC in effect on December 31, 2000	3(c)	
(d)	Total deductions (Sum of Line 3(a) through Line 3(c))	3(d)	<b>275.</b>
4	Adjustments required on sale of assets acquired after September 10, 2001 or on which additional IRC Section 179 expense was taken. (The federal calculation of any gain or loss on the sale of these assets must be adjusted to reflect the different NH basis for the assets)		
(a)	Federal gain (loss) on sale of assets acquired after September 10, 2001 or on which the additional IRC Section 179 expense was taken	4(a)	
(b)	Gross sales price for assets acquired after September 10, 2001, or on which the additional IRC Section 179 expense was taken, and sold in current taxable period	4(b)	
(c)	NH basis of assets acquired after September 10, 2001, or on which additional IRC Section 179 expense was taken, and sold in current taxable period	4(c)	
(d)	NH gain (NH loss) on sale of assets acquired after September 10, 2001 on which additional IRC Section 179 expense was taken. [Line 4(b) MINUS Line 4(c)]	4(d)	
(e)	Total adjustments for sale of assets (Line 4(d) minus 4(a))	4(e)	
5	Adjusted Gross Business Profits (Enter this amount on Line 1(a) of your NH Corporate Business Profits Tax return) Line 1 plus Line 2(e) minus Line 3(d) plus Line 4(e)	5	<b>12916.</b>

This schedule must be attached to your Corporate Business Profits Tax Return and you must check the box on the front of the return indicating  
**Special Depreciation.**

Corp  
Schedule R  
Rev. 10/03

THE UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

SEASON'S PIZZA RESTAURANT

05 10710 NMG

Plaintiff

V.

CIVIL ACTION FILE NO.

MICHAEL CHERTOFF, as Secretary of the Department of Homeland Security; EDUARDO AGUIRRE, Director of the U.S. Citizenship & Immigration Services; PAUL NOVAK, as Center Director of the U.S. Citizenship & Immigration Services for Vermont Service Center,  
Defendants

MAGISTRATE JUDGE

RECEIPT # 63397  
AMOUNT \$ 750  
SUMMONS ISSUED 4/4/05  
LOCAL RULE 4.1  
WAIVER FORM  
MCF ISSUED  
BY DPTY. CLK. [Signature]  
DATE 4/11/05

PLAINTIFF'S ORIGINAL COMPLAINT  
FOR WRIT IN THE NATURE OF  
MANDAMUS & DECLARATORY JUDGEMENT

NOW come the Plaintiff, Season's Pizza Restaurant, in the above-captioned matter, and hereby states as follows:

1. This action is brought against the Defendants to compel action on the clearly erroneous denial of an application for an immigrant worker properly filed by the Plaintiff, Season's Pizza Restaurant on behalf of the beneficiary, Toheed Zaman. The application was filed and remains within the jurisdiction of the Defendants, who have improperly denied said application to Plaintiff's detriment.

PARTIES

2. Plaintiff, Season's Pizza Restaurant, is a restaurant establishment located at 28 Myrtle Street, Boston, MA 02114, who has filed an I-140 Petition for an Immigrant Worker.
3. Defendant Michael Chertoff is the Secretary of the Department of Homeland Security, and this action is brought against him in his official capacity. He is generally charged with enforcement of the Immigration and Nationality Act, and is further authorized to delegate such powers and authority to subordinate employees of the Department of Homeland Security. 8 USC §1103(a). More specifically, the Secretary of the Department of Homeland Security is responsible for the adjudication of applications for nonimmigrant visas filed pursuant to the Immigration and Nationality Act (INA). The U.S. Citizenship & Immigration Services is an agency within the Department of Homeland Security to whom the Secretary of the Department of Homeland Security's authority has in part been delegated, and is subject to the Secretary of the Department of Homeland Security's supervision.
4. Defendant Eduardo Aguirre is the Director of the U.S. Citizenship & Immigration

Services (USCIS) and an official generally charged with supervisory authority over all operations of the USCIS with certain specific exceptions not relevant here. 8 CFR §103.1(g)(2)(ii)(B).

5. Defendant Paul Novak, Center Director, is an official of the U.S. Citizenship & Immigration Services (USCIS) generally charged with authority over operations of the U.S. Citizenship and Immigration Services within his jurisdiction with certain specific exceptions not relevant here. 8 CFR §1003.1(g)(2)(ii)(B).

#### JURISDICTION

6. Jurisdiction in this case is proper under 28 USC §§1331 and 1361, 5 USC §701 *et seq.*, and 28 USC §2201 *et seq.* Relief is requested pursuant to said statutes.

#### VENUE

7. Venue is proper in this court, pursuant to 28 USC §1391(e), in that this is an action against officers and agencies of the United States in their official capacities, brought in the District where a Defendant is located and performs his official duties.

#### EXHAUSTION OF REMEDIES

8. The Plaintiff has exhausted his administrative remedies. The Plaintiff has, through their attorney, supplied the USCIS documents that clearly establish the approvability of the I-140 Petition for an Immigrant Worker.

#### CAUSE OF ACTION

9. The Plaintiff properly filed an application for an I-140 Petition for an immigrant worker, pursuant to INA § 203(b)(3)(A)(i).
10. This petition, Receipt No. EAC0404750469, was filed with the USCIS on August 31, 2004 (See Attached Exhibit A).
11. The defendants' have failed to properly adjudicate this petition. They have failed to adhere to their own regulations and improperly denied an I-140 Petition after the Plaintiff had submitted sufficient evidence establishing that they can pay the beneficiary of said petition the wages stipulated in the labor certification application.
12. Defendants have sufficient information to determine Plaintiffs' eligibility pursuant to applicable requirements and to issue an Approval Notice, including, but not limited to, 2003 returns indicating that the Petitioner has sufficient revenue from gross receipts and sales in excess of \$243,000.00 and a gross profit of 10,303.00. Moreover, the Petitioner's total assets were \$83,874.00 (See Attached Exhibit B).
13. Defendants' issuance of a denial in this case is, as a matter of law, arbitrary and not in accordance with the law. Defendants willfully, and unreasonably, have inappropriately adjudicated the petition, thereby depriving him of the rights to which the Plaintiff is entitled.

15. The Plaintiff has been greatly damaged by the failure of Defendants to act in accord with their duties under the law.
  - (a) Specifically, Season's Pizza Restaurant, has an approved application for labor certification establishing that there are not sufficient American workers available. The USCIS' improper denial of the I-140 petition affects Season's Pizza Restaurant's ability to operate its facilities in accordance with the law. Furthermore, Season's Pizza Restaurant has provided sufficient documents establishing that they can pay the wages stipulated to in the labor certification application.
16. The Defendants, in violation of the Administrative Procedures Act, 5 USC §701 *et seq.*, are unlawfully withholding or unreasonably delaying action on the Plaintiff's applications and have failed to carry out the adjudicative functions delegated to them by law with regard to the Plaintiff's case.
17. The Plaintiff has provided sufficient evidence in an attempt to secure adjudication of these applications at issue, all to no avail. Accordingly, the Plaintiff has been forced to retain the services of his attorney to pursue the instant action.

PRAYER

18. WHEREFORE, in view of the arguments and authority noted herein, the Plaintiff's respectfully pray that the Defendants be cited to appear herein and that, upon due consideration, the Court enter an order:
  - (a) requiring Defendants to properly adjudicate Plaintiffs applications for action on an approved petition;
  - (b) requiring Defendants to provide the Plaintiffs with a Notice of Approval;
  - (c) awarding Plaintiffs reasonable attorney's fees; and
  - (d) granting such other relief at law and in equity as justice may require.

Respectfully submitted,



Roxana V. Muro  
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Boston, Massachusetts 02108  
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Bar No. 461613